

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 21ST DECEMBER 2006 / 30TH AGRAHAYANA 1928

WP(C).No. 34208 of 2006(V)

PETITIONER:

N.K. ABDU, S/O.KASSIM, PROPRIETOR,
M/S. SSS TRADERS, ;VENNALA, COCHIN-25.

BY ADV. SRI.K.DIVAKARAN NAIR

RESPONDENTS:

1. THE SALES TAX OFFICER, COMMERCIAL TAXES,
SECOND CIRCLE, PALARIVATTOM, ERNAKULAM.
2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.
3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, ERNAKULAM.
4. THE STATE OF KERALA, REPRESENTED BY THE
CHIEF SECRETARY, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21/12/2006, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

P.R.RAMAN, J.

W.P. (C) .NO.34208 OF 2006

Dated this the 21st day of December, 2006

JUDGMENT

Petitioner impugns Ext.P13 order passed by the Deputy Commissioner (Appeals), the 2nd respondent herein, on an Interlocutory Application filed seeking stay of recovery of the disputed tax, pending appeal. As per Ext.P13 order dated 27/10/2006, the petitioner has been directed to pay 50% of the disputed tax. It is submitted by the learned counsel for the petitioner that the assessment itself was completed based on estimation by adding 11 times and therefore the condition imposed to pay 50% is hardly disproportionate and also will cause undue hardship to him.

2. Heard both sides.

3. In the circumstances, there will be a direction that in case the petitioner pays an

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amount of Rs.1,00,000/- (Rupees one lakh) for the assessment year 2000-2001, further proceedings for recovery of the balance amount due will stand stayed, until the the appeal is disposed of by the 2nd respondent, the Deputy Commissioner (Appeals), Commercial Taxes, Ernakulam. To the above extent, the interim order will stand modified.

Writ Petition is disposed of as above.

P . R . RAMAN ,
JUDGE .

kcv.